

DIOCESE OF HEXHAM AND NEWCASTLE

Guidance Notes for the Financial Return for the year ended 31st March 2022

CURRENT ACCOUNT RECEIPTS

Lines 1, 2 & 3 : Offertories and Donations

Include all Offertories and donations taken for general purposes. Please show the three figures separately. If a separate figure is not shown for "Offertory eligible for GASDS" then no GASDS Claim will be made. Include Gift Aid received in "Other Offertories" if this was received into the Parish Current Account, but not if it was paid to the Deposit/Loan Account with the Diocese. Please complete **Appendix 1.1**.

Line 4 : Salaries

Totals paid into the parish from Chaplaincy work in hospitals etc.

Line 5 : Rents

This is any money received from property that is not being used for pastoral purposes. Income from a house owned by the parish and occupied by tenants or from the parish car park on weekdays are examples of income that should be classed as "rent."

Line 6 : Investment Income

Include Endowment income paid by the Diocese to the Parish Current Account, and likewise income from other investments. Also include bank interest paid into the Parish Current Account.

Line 7 : Special Collections : Remitted to Diocese

Include only the collections from the Diocesan Collection Booklet that are paid to the Diocesan Finance Office: Holy Places, Peter's Pence, Racial Justice, World Communications, Clergy Training Fund, Lay Training Fund, Home Mission, Day for Life, Bination Stipends, Catholic Education Service.

Line 8 : Special Collections : Other

Include all other special collections i.e. all those collections that are sent directly to the relevant charity and not through the Diocesan Finance Office. Please do not include any Levy Collection in this category but include the amount in Line 10 – Fundraising.

Line 9 : Legacies

For each legacy received it is vital that you send a copy of the Will and of the Donor's intentions.

Line 10 : Fund Raising

Include income from fayres, bingo, coffee mornings, raffles, parish draws etc and any other money raising effort for the general benefit of the Parish. Please include in this category any collection taken towards the Parish Levy.

Line 11 : Fund Raising Restricted Funds

These are funds raised for a specific purpose where it is the wish of the donor that the funds are used for that special purpose, for example a roof appeal. The parish is not free to spend these funds for any other purpose. It is therefore advisable to keep the aims of your fundraising as general as possible to avoid this complication.

Line 12 : Money from Diocesan Loan/Deposit

Include money transferred to your current account from your loan/deposit account. (Do not include bills paid by the Diocese on your behalf and charged to your Loan/Deposit account held by the Diocese.) Please complete **Appendix 1.2** for extra analysis required.

Line 13 : In and Out Transactions

Include all “in and out” transactions such as newspaper money, candle money and piety receipts. The totals of In and Out Receipts and In and Out Payments should therefore be quite similar. Please complete **Appendix 1.10a**.

Line 14 : Inter Parish/Partnership

Include all monies received from other Parishes or Cluster. Please complete **Appendix 1.3**. In the case of a Partnership return please include all receipts from parishes within the partnership.

Line 15 : Other Miscellaneous

Include all other receipts received in the Parish Current Account. Please complete **Appendix 1.4**.

CURRENT ACCOUNT PAYMENTS**Line 20 : Church Requisites**

Please include the following:

- *Supply Fees
- *Altar bread and wine
- *Altar candles
- *Mass leaflets
- *Ministry to Priests costs
- *other directly related to church

Line 21 : General Administration

Please include the following:

- *Insurance
- *Rates/Council tax
- *Telephone
- *Printing
- *Stationery
- *Postage
- *Travel costs or Mileage paid to volunteers or administrative staff
- *Other general administration costs
- *Parish meeting costs
- *Bank Charges

Line 22 : Repairs and Renewals

Include the cost of day-to-day repairs and decoration to all parish property excluding schools. All parish repairs and minor building work projects should be put in this line. Major projects (costing in total over £50,000) should be included in line 35. All purchases of furniture and equipment **over** £2,000 should also be included in line 35. **N.B.** If Repairs and Renewals category total exceeds £5,000 please show a breakdown, using **Appendix 1.5**, and include a copy of each invoice that is for £2,000 or more.

Line 23 : Housekeeping

Include only food and housekeeping for clergy personal use.

Line 24 : Diocesan paid Staff

Include all amounts paid to Diocese relating to salaries invoices.

Line 25 : Wages to Parish paid Staff

If there are still staff paid directly by the Parish then enter in this line their total employment costs (include NIC, Pension and PAYE payments to HMRC). Include payments to Agencies for Agency/Contract workers. Complete **Appendix 2.1, Appendix 2.2 and Appendix 2.3.**

Line 26 : Heating and Lighting

Include fuel costs for all Parish properties paid for by the Parish.

Line 27 : Water Rates

Include all water rates whether metered or standard usage.

Line 28 : Clergy Allowances

Include allowances for clergy and National Insurance paid for clergy.

Line 29 : Clergy Car Allowances and Expenses

Mileage allowances paid to clergy, or Clergy car expenses where the car is owned by the parish.

Line 30 : Special Collections: Remitted to Diocese

Include only the collections from the Diocesan Collection Booklet that are paid to the Diocesan Finance Office: Holy Places, World Communications, Peter's Pence, Day for Life, Home Mission, Racial Justice, Clergy Training Fund, Lay Training Fund, Binational Stipends, Catholic Education Service. This should usually agree with Line 7.

Line 31 : Special Collections: Other

Include all other special collections i.e. all those collections that are sent directly to the relevant charity and not through the Diocesan Finance Office. Please complete **Appendix 1.6** as these details need to be separately identified in the consolidated accounts.

Line 32 : Diocesan Levy

Parish Levy paid from the Parish Current Account.

Line 33 : Restricted Funds paid Out

Each Restricted Fund must be accounted for individually so please complete the schedules in **Appendix 1.7.**

Line 34 : Payments to Diocesan Deposit/Loan

Money paid to the Diocese either to increase Deposit or reduce Loan. Do **NOT** include school contributions paid over to the Diocese (include these in line 39). Please complete **Appendix 1.8.**

Line 35 : Major Building Works and Major Renewals

Include the cost of all new building, all major alterations, major repairs and all work where the project costs more than £50,000. All major renewals of furniture and equipment costing more than £2,000 should be placed under this heading. (Parish expenditure on school building work should be shown in line 34). Please complete **Appendix 1.9**, as this information will be required for Fixed Asset addition notes in the Diocesan Consolidated Balance Sheet.

Line 36 : Fund Raising Expenses

Include all items of expenditure relating to the income at line 10 and 11 e.g. tickets, rentals, room hire, stock purchases, books etc.

Line 37 : In and Out transactions

Include all “in and out” transactions such as newspapers, candles, piety purchases and any expenditure not included elsewhere. Please complete **Appendix 1.10b**.

Line 38 : School : Parish contribution to Governors’ Liability

Include all school bills paid by parish funds including any Governors’ 10% Contributions paid by the Parish from the Parish Current Account.

Line 39 : Inter Parish/Partnership

Include all monies paid to other Parishes or Cluster. Please complete **Appendix 1.11**. Please include any sums paid by the parish into the Partnership account.

Line 40 : Other Miscellaneous

Include all other payments paid from the Parish Current Account. Please complete **Appendix 1.12**.

PARISH FINANCIAL ASSETS

Line 46 : Bank Account and Balance

It is important that all bank accounts are disclosed. Give the reconciled balances at 31st March 2022 for each account.

Line 47 : Cash in Hand

Include all cash held by the Parish as at 31st March 2022.

Line 49 : Total Deposits with the Diocese

Please give total of all Deposits with the Diocese agreed to the Deposit Statement issued by the Diocese.

Line 51 : Parish Cars

Please give details of each vehicle owned by the Parish.

PARISH FINANCIAL LIABILITIES

Line 52 : Total Loans from the Diocese

Please give total of all Loans with the Diocese agreed to the Loan Statement issued by the Diocese.

Line 53 : Other Loans

Include any other loans the parish has or is acting as guarantor. Please give the balances as at 31st March 2022. Specify each loan separately. Please give details of the term remaining on

the loan and the annual repayment schedule. Use a separate sheet if necessary. Financial Liabilities need to be split into current (due within one year) and long term (due after more than one year) in the Diocesan Consolidated Balance Sheet and the information you provide here will make this disclosure easier to compile.